IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 267 of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

M/s.KASHIRAM OMPRAKASH

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

1. INCOME TAX REFERENCE No. 267 of 1992
MR KH KAJI for Applicant.
MR AKIL QURESHI FOR MR MANISH R BHATT
for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 05/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Heard Mr.K.H.Kaji, learned Counsel for the applicant-assessee and Mr.Akil Qureshi for Mr.M.R.Bhatt for the respondent-revenue.

2 Mr.Kaji states under instructions from the applicant that the applicant does not press this Reference as the final order pursuant to the remand order passed by the Tribunal has been in favour of the applicant-assessee. In view of the above, we dispose of this Reference as not pressed with no order as to costs.

Sd/- Sd/-
(M.S.Shah, J) (D.A.Mehta, J)

m.m.bhatt